

**Amendment No. 50 to HB0534**

**Clemmons**  
**Signature of Sponsor**

**AMEND Senate Bill No. 1221**

**House Bill No. 534\***

by deleting subsection (a) from § 67-4-3202 and substituting instead the following:

(a) A local government is authorized to levy a surcharge, for use in accordance with § 67-4-3205, on the same privileges subject to the taxes authorized to be levied pursuant to title 5, 6, or 7, or this title, if the underlying local tax on such privileges is being collected at the time a transit improvement program is adopted in accordance with § 67-4-3206. Any surcharge shall be a separate charge in addition to the underlying local taxes, and shall be subject to the maximum rates or amounts provided in subdivision (g)(2).

**AND FURTHER AMEND** by deleting subsection (g) from § 67-4-3202 and substituting instead the following:

(g)

(1) The rate of a surcharge for the local taxes authorized to be levied pursuant to title 5, 6, or 7, or this title, shall not exceed the maximum rate or amount established in subdivision (g)(2) for the applicable surcharge. The maximum rate or amount of a surcharge shall be applied to the aggregate of all transit improvement programs adopted by a local government in accordance with § 67-4-3206 and no surcharge may be levied which shall cause the rate or amount of any surcharge to exceed the maximum rate or amount. A local government shall levy any surcharge up to the maximum rate or amount as provided in subdivision (g)(2) without affecting the available taxing authority and rates or amounts of local taxes authorized to be levied pursuant to title 5, 6, or 7, or this title.

(2)

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(A) No local government may levy a surcharge on the local option sales and use tax pursuant to chapter 6, part 7 of this title that separately exceeds the maximum rate established for the applicable underlying local option sales and use tax.

(B) No local government may levy any combination of tourist accommodation taxes or fees pursuant to title 7, chapter 4; hotel occupancy taxes pursuant to part 14 of this chapter or an applicable private act; local tourism development zone business taxes pursuant to the Local Tourism Development Zone Business Tax Act, compiled in part 30 of this chapter; state sales and use taxes pursuant to chapter 6 of this title; local option sales and use taxes pursuant to chapter 6, part 7 of this title; or surcharges on any combination of tourist accommodation taxes or fees, hotel occupancy taxes, and local option sales and use taxes that exceed a combined rate of twenty percent (20%) on hotels, motels, or other tourist accommodations subject to such taxes and surcharges.

(C) No local government may levy a surcharge on the business tax pursuant to the Business Tax Act, compiled in part 7 of this chapter; a surcharge on a local rental car tax pursuant to part 19 of this chapter; or a surcharge on a residential development tax pursuant to the County Powers Relief Act, compiled in part 29 of this chapter that separately exceeds the rate of twenty percent (20%) of the current applicable rate of the business tax, local rental car tax, or residential development tax.

(D) No local government may levy a combination of a motor vehicle tax pursuant to title 5, chapter 8, part 1 or an applicable private act, and a surcharge on a motor vehicle tax that exceeds a combined amount of two hundred dollars (\$200) on persons subject to such taxes and surcharges.